

VITA/TCE Quality Site Requirements

Updated 1/22/08

For Partner Use Overview

Introduction All taxpayers using the services offered through the VITA/TCE programs should be confident they are receiving accurate return preparation and quality service. The goal of the **Quality Site Requirements (QSR)** is to ensure quality of return preparation and the consistent operation of sites. The QSR must be communicated with all partners and site coordinators to ensure our mutual objectives are met.

Background Our partners and volunteers are the most valuable resources we have in the volunteer tax preparation program. QSR were developed to ensure VITA and TCE sites have a consistent operation in each site. It is SPEC's responsibility to provide partners, volunteer site coordinators and volunteers with the tools and support necessary to comply with each quality requirement.

What is an Accurate Return? A return is accurate when the tax law is applied correctly and the return is free from error based on the taxpayer interview and all supporting documentation.

Quality Site Requirements There are nine practices that have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. These nine practices are considered "Quality Site Requirements". They are:

1. All volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of completed tax returns must be certified.
2. All sites must use an Intake and Interview Process. This process must include correctly **completing** an approved intake and interview sheet for every return prepared.
3. All sites must have the following reference materials available to be used by every volunteer return preparer and Quality Reviewer; preferably at each workstation:
 - Publication 4012, *Volunteer Resource Guide*
 - Publication 17, *Your Federal Income Tax for Individuals*
4. Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to the taxpayer.
5. Privacy, Confidentiality and Security guidelines are being followed.

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6. All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly **completing** an approved Quality Review check sheet for every return.
 7. All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer.
 8. The correct Site Identification Number (SIDN) is shown on ALL returns prepared.
 9. The correct Electronic Filing Identification Number (EFIN) is used.
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**Where to locate
the Quality Site
Requirements**

The Quality Site Requirements are also located in:

- www.irs.gov – Keyword/Search Term: Community Network
- The Internal Revenue Manual (IRM) Section 22.30
- Publication 1084, IRS Volunteer Site Coordinator’s Handbook

Guidelines on Quality Site Requirements

**1) Certification
Requirements
for Volunteers**

All volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of completed tax returns must be certified

Volunteers who answer tax law questions, instruct tax law, prepare or correct tax returns and/or conduct Quality Reviews of tax returns must complete and pass the IRS test and be certified annually on current tax law. If the site uses a screener and the screener addresses or provides assistance with tax law-related issues, the screener must be certified. Volunteers can only prepare or quality review returns based on their level of certification.

Volunteers who assist in various roles (e.g., greeters, receptionists, equipment coordinators, etc.) but who do not provide assistance with tax law related issues are not required to be certified.

Every VITA/TCE site must develop a process to ensure no tax returns are completed by volunteer preparers that are beyond their training and certification levels.

All partners/site coordinators are required to provide their local IRS SPEC relationship manager, a list of all volunteers working at the site. The list should include volunteer names, and their level of training. The preferred document for reporting VITA volunteers is Form 13206, *Volunteer Assistance Summary Report*. After the initial list (Form 13206) is submitted for the filing season, site coordinators have an additional responsibility to complete and send a list of any new volunteers to their local SPEC

Relationship Manager by the third business day after the end of each month. Volunteer certifications are to be maintained at the site or partner level.

Some Partners such as AARP Tax Aide and The National Community Tax Coalition (NCTC) will send their volunteer certifications on a list. These lists are also submitted to the territory by the third business day after the end of each month. Additional guidance on Volunteer Certification can be secured from the *Volunteer Reporting and Certification process guidance* listed on both The Point and on www.irs.gov (Keyword, Community Network.).

Training and Testing

For VITA/TCE certification, volunteers must complete one of the following IRS (classroom, self-study or Link and Learn Taxes) or partner-created training courses based on the type or level of returns they will be preparing at their site:

- Basic
- Intermediate
- Advanced
- Military
- International
- Foreign Student/Scholar
- Puerto Rico

NOTE: AARP requires its counselors to be certified at the Advanced level.

In addition to the above training courses, volunteers will also be required to be trained in interviewing techniques and how to use resource materials.

Volunteers are certified at the above levels by passing one of the following tests with a score of 80% or above:

1. IRS paper test using the associated test in the printed Student Test Materials
2. IRS electronic test through Link & Learn Taxes

New This Year: The two testing methods above are the only methods that can be used to secure VITA/TCE certification. Partners using alternative training can choose to use associated testing but volunteers (students) must pass the IRS test for volunteer certification.

Volunteers can only prepare returns and conduct Quality Reviews based on their levels of certification.

If volunteers are not fully certified based on the difficulty of the return, volunteers should complete the return they are preparing and a certified volunteer with the appropriate level of certification should review the return for accuracy. Volunteers should not complete any returns above their certification level.

Volunteers must pass an IRS test with an 80% or above score. Prior to taking the test, they can be directed to use **Link & Learn Taxes** located at www.irs.gov, or to

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Publication 678, Volunteer Student Guide as a training tool to assist them in becoming certified. If necessary, contact your SPEC Relationship Manager for additional assistance.

NOTE: If returns are prepared outside of the volunteers' certification and/or outside of the VITA/TCE Scope, they may not be protected under the *Volunteer Protection Act of 1997* and volunteers/partners could be opening themselves up to potential liability.

2) Volunteer Must Use an Intake and Interview Process

All sites must use an Intake and Interview Process. This process must include correctly **completing an approved intake and interview sheet for every return prepared**

It is a requirement for all volunteers preparing returns to use an Intake and Interview Process. The process used will include an interview with the taxpayer while **completing** an intake sheet to ensure the accurate information has been secured from the taxpayer. The Intake and Interview Process must ask the questions listed on Form 13614, *Intake and Interview Sheet*, or similar questions that ask for the same information.

The Intake and Interview Process must include:

1. Asking the taxpayer if they were uncertain about any responses.
2. Explaining to the taxpayer the tax preparation process and encouraging them to ask questions throughout the interview process.
3. Asking probing questions to ensure that complete information is gathered.

Resources for volunteer return preparers:

- Form 13614 or IRS approved partner developed intake and interview form.
- Main Information Sheet, Interview Sheet (Interview Questions)*, Dependent Worksheet (Dependent Exemption Eligibility Due Diligence Worksheet)*, Unmarried Head of Household Worksheet (Head of Household Worksheet)* and Earned Income Credit Worksheet found in TaxWise software.
- Publication 4012, *Volunteer Resource Guide* - Interview Tips and flow charts to probe for accurate and complete information.
- Publication 17, *Your Federal Income Tax for Individuals*.

** The title in the parentheses is the title on the printed form.*

While intake sheets are useful tools for gathering information, relying too heavily on them without looking at source documents and asking follow-up questions often leads to mistakes. Tax preparers should look at proof of identity, Social Security cards, all forms W-2, 1099 and 1098 and other documents. The volunteer should effectively take advantage of the person sitting across from them to ask questions and confirm information. Having a conversation with the taxpayer can help identify other issues that might affect the return.

Partner/Site Coordinator Corrective Action

If no Intake and Interview sheet or an unapproved sheet is being used at the site, you should explain the intake and interview requirement to the Site Coordinator/Volunteer. You should provide an adequate supply of Forms 13614, *Intake and Interview Sheet* for

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immediate use. If none are available in the site, contact your SPEC relationship manager. Your relationship manager can explain the process for approving an alternate form and detail the questions which must be included on a similar partner created form.

**3) All Sites
Must Have
Reference
Materials
Available**

All sites must have the following reference materials available for use by every volunteer return preparer and Quality Reviewer; preferably at each workstation

- Publication 4012, *Volunteer Resource Guide*
- Publication 17, *Your Federal Income Tax for Individuals*

Reference materials such as Publications 17 and 4012 should be available for use by every volunteer return preparer and Quality Reviewer and, where possible, be located at every volunteer tax preparation workstation. Sites using Tax Wise® software have electronic access to Publications 17 and 4012.

NOTE: Publication 3189, *Volunteer e-file Administrator Guide*, should be available as a resource tool at all e-file sites.

The use of reference materials is the key to producing an accurate return. As an example, generally a large number of mistakes in return preparation occur in the determination of filing status, dependency and eligibility for tax credits. Each of these determinations can be made in a quality fashion by simply following one of the flow charts in Publication 4012 that asks a series of questions leading to a single correct answer. Training volunteer tax preparers to use these flow charts should be a required part of training. Each site must have available key reference materials to help foster use of these documents.

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Coordinator
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Action**

If no resource materials are conveniently available for at the site, you should make Publication 4012, Publication 17 and Publication 3189 (if applicable) readily available to be used by all certified volunteers. If none are available in the site, contact your SPEC relationship manager who will assist the site with ordering the products.

NOTE: These products are available in Tax Wise®.

**4) Title VI
Information is
provided to all
Taxpayers**

Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to taxpayers

Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. This information may either be displayed at the site by posting Publication 4053, *Your Civil Rights are Protected*, or by providing the taxpayer with Publication 730, *Important Tax Records*, envelope (or partner-developed envelope) or Publication 4481, *Your Civil Rights are Protected*, stuffer. TCE recipients are required to use Title VI language but are not required to use IRS-developed products.

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Military Exception: Per General Legal Services and the External Civil Rights Unit, military sites do not have a requirement to provide Title VI posters to their taxpayers unless they have sites that are operated by non-military private organizations such as a church, community or non-profit organization. The military is required to use its own process for resolving EEO issues; they are allowed to use its process for resolving all alleged discriminatory actions.

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Coordinator
Corrective
Action**

If your sites have a requirement to post/provide Title VI information to all taxpayers and this is not taking place, you should immediately display one or more of the required Title VI products:

- Pub. 4053/4053 (English or Spanish) *Your Civil Rights Protected*, poster
- Pub. 730, *Important Tax Records*, envelope
- Publication 4481, *Your Civil Rights are Protected*, stuffer

If necessary, you should contact your SPEC relationship manager for assisting the site with ordering these products.

**5) Privacy,
Confidentiality
and Security
Guidelines are
followed.**

Privacy, Confidentiality and Security guidelines are being followed

Publication 4299, *Privacy and Confidentiality – A Public Trust*, serves as the central document for providing guidance covering privacy, confidentiality and security of information at VITA/TCE sites; however, privacy, confidentiality and security are also mentioned in:

- Publication 3189, *Volunteer e-file Administrator Guide*
- Publication 1084, *Volunteer Site Coordinator's Handbook*
- Publication 1101, *Application Package and Guidelines for Managing a TCE Program*
- Publication series 678, VITA/TCE training materials
- Link & Learn Taxes (available on www.irs.gov)
- Publication 4473, *Welcome to the IRS Computer Loan Program*
- Form 13615, *Volunteer Agreement*

Publication 4299 provides guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information. The five key principles of the document are:

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners with a need to retain and use the information (for purposes other than the preparation of current year tax returns) must provide written notice to taxpayers outlining what information will be retained, for how long, how the information will be used, that it will be protected and obtain their approval. The taxpayer must be provided an option allowing them to refuse this use of their information. (Please

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see Publication 4299 for *suggested notice language* that may be used to meet this requirement)

- Partners and volunteers who use IRS-loaned equipment must delete taxpayer information after filing season tax return preparation activities are completed.
- Partners and site coordinators must keep confidential any personal volunteer information provided.

If taxpayer information is not appropriately destroyed or properly retained and protected at the site, you should explain the procedures outlined in Publications 4299 and 3189 to the site coordinator/volunteer. If additional assistance is required, contact your SPEC relationship manager.

**6) Quality
Review Process
Being Used**

All sites must use a Quality Review process, which includes a 100% review of all returns. This process must include correctly **completing an approved Quality Review check sheet for every return**

A Quality Review process at each site should be used to confirm the tax law was correctly applied and is free from error, based on the interview of the taxpayer and the available supporting documents. A Quality Review process at each site should contain the following critical components for an effective and thorough Quality Review of the tax returns:

- The taxpayer should participate in the Quality Review process.
- The Quality Reviewer is required to **complete** a standardized checklist (Form 8158, *Quality Review Check Sheet*, or IRS-approved partner-developed checklist).
- The Quality Reviewer is required to use the available source documents to confirm identity, income, expenses and credits on the return (Publication 4012, Publication 17).

Preferred Quality Review Method

Every return is required to be reviewed for quality using available source documents, intake and interview information, and a Quality Review check sheet. A designated Quality Reviewer is the preferred method to conduct the Quality Review process. However, if the site can not have a designated reviewer, an acceptable Quality Review can be an exchange with another preparer. If at all possible, self review should only be conducted in a one-person volunteer site. The review process must ensure that all source documents used in the tax return preparation be included in the review process as well as the intake and interview check sheet.

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The Quality Review Check Sheet on Form 8158 should be completed to ensure a Quality Review is completed. If an IRS-approved, partner developed checklist is completed, it must contain the same or similar questions as listed on Form 8158.

If Quality Reviews are not being **completed** on all returns or no approved Quality Review tool is being completed at the site, please advise the site coordinator regarding

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the importance of using Form 8158 or other IRS-approved partner tool. You should also explain and encourage the use of a Quality Review process. If there are no quality review check sheets at the site, contact your relationship manager for assistance with ordering these forms. Your relationship manager can also explain the process for approving an alternate form and detail the questions which must be included on a similar partner created form.

NOTE: Form 8158 is available using TaxWise ®.

**7) All sites are
Timely Filing
Tax Returns**

All sites must have processes in place to ensure every return is timely filed or delivered to the taxpayer

Timely delivery of returns must include:

- Retrieving e-file acknowledgements timely (preferred within 48 hours of transmission).
- Promptly working e-file rejects that can be corrected by the volunteer.
- Timely notifying taxpayers (within 24 hours) if rejects cannot be corrected.
- Providing the taxpayer with a completed return along with the correct processing center mailing address (for paper returns).
- Promptly notifying taxpayers if any other problems are identified with return processing.

Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for further guidance on working rejects. Publication 3189 is designed as a resource guide to assist volunteer *e-file* administrators in implementing the correct electronic filing procedures at volunteer *e-file* sites.

Refer to the IRS web site at www.irs.gov for Publication 17 and/or 1040 instructions for submission processing center addresses for paper returns.

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Action**

If the site does not have a process in place for timely delivery of returns that includes:

- Promptly working rejects,
- Timely contacting taxpayers with unresolved rejects,
- Providing taxpayers with the correct mailing addresses, or
- Promptly notifying taxpayers with any other problems with timely return processing...

You should refer to Publications 3189 and 4012 for the appropriate sections explaining the process. If additional assistance is needed, contact your SPEC relationship manager

8) Correct Site Identification Number (SIDN) is Used

The correct Site Identification Number (SIDN) is shown on ALL returns prepared

E-file administrators should set up computer defaults to ensure the correct Site Identification Number (SIDN) automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults. Volunteers should manually enter the correct SIDN on each paper return and use the overprint form with the bold format indicated in the Paid Preparer's Section. If they use a tax form without the bold format, they should enter the correct SIDN in the space provided in the preparer's SSN/PTIN field in the paid preparer's section.

Partner/Site Coordinator Corrective Action

You should sample check your site's computers and/or paper returns to ensure the site is using a correct SIDN. If an incorrect SIDN or no SIDN is discovered, then all computers and returns should be reviewed. Your SPEC relationship manager can assist you with:

- Verifying the correct SIDN,
- Educating you on the purpose of the SIDN, and
- Showing you where the SIDN should be on each return or transmittal document.

If electronic tax preparation software is being used, the relationship manager can assist you with setting the defaults. You can also refer to Publication 3189 for assistance in setting the default on each computer.

9) Correct Electronic Filing Identification Number (EFIN) is Used

The correct Electronic Filing Identification Number (EFIN) is used

Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. *E-file* administrators should set up computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide* for further EFIN procedures.

Partner/Site Coordinator Corrective Action

If the site is using the incorrect EFIN, provide the site with the correct EFIN and if necessary contact your SPEC relationship manager for procedures to immediately correct the EFIN.

Inappropriate Actions or Violations

Other Identified Actions or Violations

Other identified actions or violations may include, but are not limited to, the following:

- VITA/TCE sites are prohibited from accepting tax account payments on balance-due returns from taxpayers. Taxpayers must be advised to send all payments to the appropriate service center or provide the closest Taxpayer

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Assistance Center address for payment delivery. If the taxpayer prefers to mail their payment, the appropriate address based on the location of the taxpayer's residence should be provided to the taxpayer.

- Charging for VITA/TCE services.
- Requiring donations for return preparation services rendered.
- Selling or destroying government issued equipment and/or software.
- Creating false documents and/or statements.

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Action**

If there are inappropriate actions or violations out of the scope of the VITA/TCE missions, you must address any inappropriate actions or violations with the site coordinator or volunteer(s). If you are not sure about what may be considered a violation, feel free to discuss this with your SPEC relationship manager.

Discontinuance of IRS Support

**Discontinuance
of IRS Support**

The objective is to bring the site(s) into compliance with all of the Quality Site Requirements. Discontinuance of IRS support should be the **last resort** and only if the site coordinator or sponsoring partner adamantly refuses, verbally or through action/no-action to comply. There may be a need to conduct several follow-ups to assist the site in becoming compliant and if necessary, all responsible partner sites should be reviewed to ensure each of the Partner sites are following the QSR.

The TM and RM will meet with the site coordinator and/or partner to explain compliance requirements and remedies. If a site is non-compliant, the RM or TM will provide specific recommended corrective actions that can be taken by the site and/or responsible partner which will enable the site, partner (if applicable), and the territory to remedy the situation. .

In instances when a site continues to remain non-compliant, it will be the TM's decision as to what IRS-provided support should be discontinued, when it will be discontinued and the site location(s) involved. Area Office review and approval will be required before rendering a final decision to ensure all possible mediation attempts are considered. Upon Area Office review and approval, notification to Headquarters will be made before support is withdrawn.
